IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.49 OF 2000

The Commissioner of Central Excise, Bombay V .. Applicant.

V/s.

National Leather Cloth Mfg. Co., Bombay .. Respondents.

Mr.S.S. Pakale with Mr.Y.R. Mishra for the applicant.

Mr.Pritish Rajghar i/b. DSK Legal for the respondents.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 14TH JUNE, 2006.

P.C. :

Heard rival parties.

2. The revenue is seeking to raise following substantial question of law arising from the order of the Appellate Tribunal.

> "Whether the product used in the maintenance of uniform temperature inside the plant can be treated as an INPUT in or in relation to the manufacture of final product and Modvat Credit is allowable on such a product under Rule 57A of Central Excise Rules, 1944 ?"

3. The Tribunal has relied upon two judgments, one in the case of Sipta Coated Steel & Another V/s. CCE and National Leather Cloth Mfg. Co. V/s. CCE.

4. In the very case of National Leather Cloth Manufacturing Co., an application filed by the revenue being Central Excise Application No.17 of 2001 came to be rejected by an order dated 14th September, 2005 holding that no substantial question of law arose from that order. In effect, the order of the Tribunal in the case of National Leather Mfg. Co. was accepted by this Court.

5. Following the same view, we do not see that this application gives rise to any substantial question of law.

6. The application is, therefore, rejected with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)